



City and County of San Francisco OFFICE OF THE CONTROLLER

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REPORT:

June 30, 1999

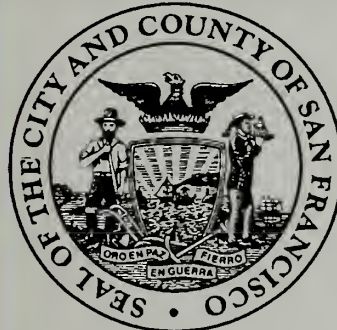


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OFFICE OF THE CONTROLLER

CONCESSION AUDIT REPORT:

Boondocks Restaurant

July 1, 1996 through June 30, 1999



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Audits Division

Audit Number 99029

February 25, 2000



Edward Harrington
Controller

February 25, 2000

San Francisco Port Commission
City and County of San Francisco
Ferry Building, Room 3100
San Francisco, CA 94111

President and Members:

The Controller's Audits Division presents its report concerning the concession audit of Boondocks Restaurant (Boondocks). Boondocks has a lease with the San Francisco Port Commission (Port) to operate a restaurant and bar on Port property at Pier 28.

Reporting Period: July 1, 1996 through June 30, 1999

Rent Paid: \$60,461

Results:

In all material respects, Boondocks correctly reported \$674,209 in sales and correctly paid its rent to the Port.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Noriaki Hirasuna", is positioned above the printed name.

NORIAKI HIRASUNA
Director

INTRODUCTION

Boondocks Restaurant (Boondocks) had a three-year lease with the San Francisco Port Commission (Port) to operate a restaurant and bar at Pier 28. The lease expired on June 30, 1996. Currently, Boondocks is operating under a month-to-month lease. The lease requires Boondocks to pay the greater of a minimum rent or seven percent of all sales receipts. During the audit period from July 1, 1996 through June 30, 1999, the monthly minimum rent ranged from \$1,593 to \$1,699.

SCOPE AND METHODOLOGY

The purpose of the audit was to determine if Boondocks complied with the reporting and payment provisions of its lease with the Port. To conduct the audit, we reviewed the applicable terms of the lease and the adequacy of Boondocks' procedures for collecting, recording, summarizing, and reporting sales. To determine whether Boondocks accurately reported its gross receipts to the Port, we tested on a sample basis Boondocks' monthly sales reports. We also compared Boondocks' reported sales to the Port with the sales Boondocks' reported to the California State Board of Equalization, and recalculated the rent due to the Port for the audit period. On a sample basis, we tested Boondocks' daily sales reports and cash register tapes.



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AUDIT RESULTS

BOONDOCKS CORRECTLY REPORTED ITS GROSS REVENUES AND CORRECTLY PAID ITS RENT

From July 1, 1996 through June 30, 1999, in all material respects, Boondocks Restaurant correctly reported \$674,209 in sales and paid a total of \$60,461 in rent to the Port. Table 1 shows Boondocks reported sales and rent paid to the Port for the audit period.

Table 1
Sales and Rent Paid
July 1, 1996 through June 30, 1999

Reporting Period	Sales	Rent Paid
July 1, 1996 through June 30, 1997	\$195,862	\$19,135
July 1, 1997 through June 30, 1998	217,903	19,736
July 1, 1998 through June 30, 1999	260,444	21,590
Total	\$674,209	\$60,461

We conducted this review according to generally accepted government auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Staff: Maureen Gannon, Audit Manager
Lorena Marquez

cc: Mayor
Board of Supervisors
Civil Grand Jury
Public Library



